

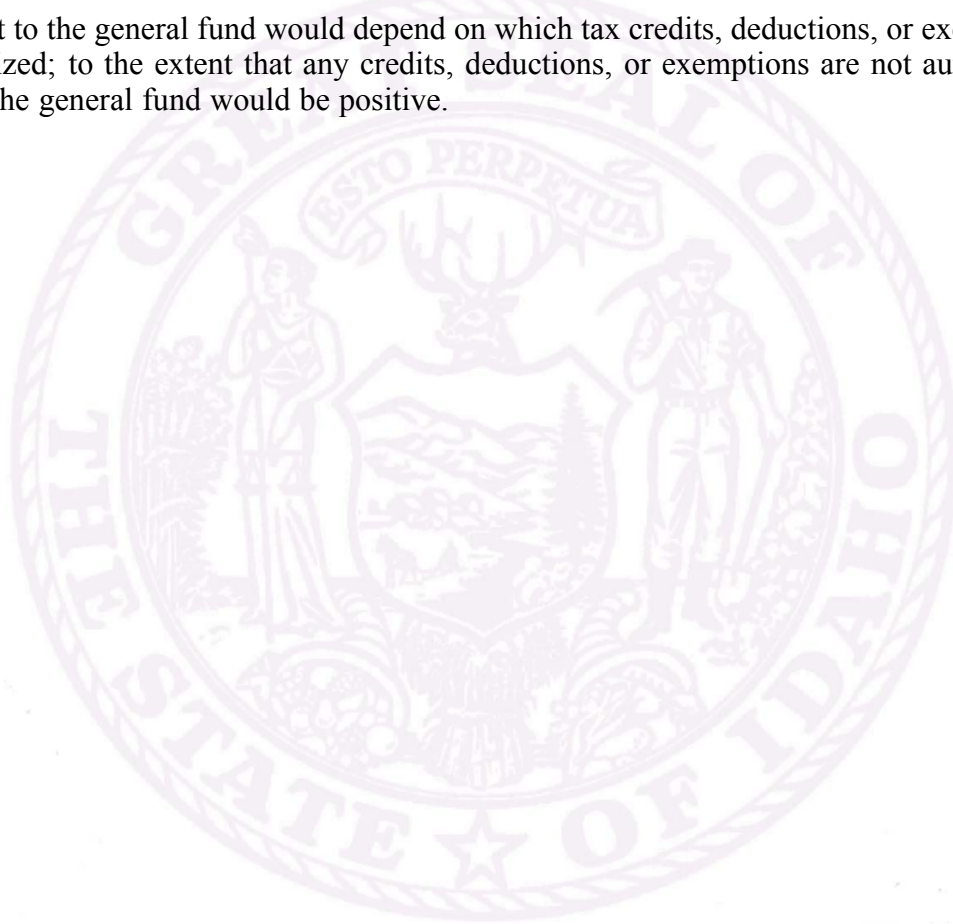
## **STATEMENT OF PURPOSE**

### **RS18402**

The purpose of this legislation is to implement a "zero-based tax exemption" system which would apply to all Idaho statutory tax credits, deductions, and exemptions. It provides for the expiration of all such credits, deductions, and exemptions on a periodic basis unless they are reauthorized by statute.

### **FISCAL NOTE**

The impact to the general fund would depend on which tax credits, deductions, or exemptions are not authorized; to the extent that any credits, deductions, or exemptions are not authorized, the impact to the general fund would be positive.



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